

**IN THE UNITED STATES DISTRICT COURT FOR THE  
NORTHERN DISTRICT OF FLORIDA  
TALLAHASSEE DIVISION**

**UNITED STATES OF AMERICA**

**vs.**

**Case No. 4:15cr44-MW**

**DIANE WHITE**  
\_\_\_\_\_ /

**STATEMENT OF FACTS**

The Defendant admits that were this case to proceed to trial, the government could prove the following facts beyond a reasonable doubt.

The defendants, Diane White, Sharon Glover, Jennifer Maldonado, and Jorge Maldonado were involved in a scheme to fraudulently obtain and cash federal tax refund checks issued in the form of United States Treasury checks, Refund Advantage cashier's checks, Chase cashier's checks, and University Bank cashier's checks.

During the period alleged in the indictment, Jorge Maldonado owned and operated Maldonado Tax Service, a tax preparation business in Oviedo, Florida. Jennifer Maldonado, Jorge Maldonado's daughter, was also the office manager and a tax preparer for Tax Lady, a tax preparation business, doing business as Tax Lady Two and Tax Lady 2, with business addresses in Oviedo and Longwood, Florida. Maldonado Tax Service was assigned an IRS Electronic Filing Identification

**FILED IN OPEN COURT THIS**

**2/4/16**

**CLERK, U.S. DISTRICT  
COURT, NORTH. DIST. FLA.**

Number ("EFIN") ending in -332, which both Jorge and Jennifer Maldonado used to electronically file federal tax returns directly with the IRS. Tax Lady was assigned an EFIN number ending in -969, which both Jorge and Jennifer Maldonado also used to electronically file federal tax returns directly with the IRS.

Between 2009 and 2011, federal income tax returns fraudulently claiming more than \$800,000.00 in tax refunds were filed under or linked to EFIN numbers ending in -332 and -969. These returns falsely reported the taxpayer's income, withholding, credits, and the refund due. Refunds on the returns were issued in several ways based upon the direction in the returns. For returns filed under EFIN -332, refunds were issued as U.S. Treasury checks mailed to addresses identified on the returns or in the form of electronic deposits made to an account at Ohio Valley Bank. For returns filed under EFIN -969, the refunds were issued as U.S. Treasury checks or in the form of deposits made to accounts at J.P. Morgan Chase and University Bank. Both Jorge Maldonado and Jennifer Maldonado withdrew the refunds deposited at Ohio Valley Bank, J.P. Morgan Chase Bank, and University Bank in the form of cashier's checks issued in the names of the taxpayers identified on the fraudulent tax returns.

The Maldonados used co-conspirators Diane White and Sharon Glover to cash the fraudulently-obtained tax refund checks. White and Glover would take the

checks to Pat's Supermarket ("Pat's") in Tallahassee, Florida where they would cash them. Pat's charged a fee of three percent of the face value of the refund check. White and Glover would take their own cut of approximately \$200 per check and would deposit the remaining cash into Bank of America accounts controlled by Jorge and Jennifer Maldonado or Glover would provide the cash directly to Jorge Maldonado. Bank of America records reflect that cash was deposited into the Maldonado's accounts on the same day or within one or two days of when White and Glover cashed the checks at Pat's. Most of the cash deposits were made at Bank of America branches in Tallahassee. Collectively, White and Glover cashed 505 checks totaling approximately \$1,203,073.00 at the Tallahassee Pat's. Of the 505 checks, White cashed 29 checks totaling approximately \$49,858.67, all of which were generated from tax returns filed through the Tax Lady EFIN ending in -969. White's name or initials are on additional tax refund checks totaling approximately \$53,726.83 that Glover cashed between February 5, 2009 and March 23, 2011.

Pat's owner, R.P., required that White and Glover present a notarized power of attorney signed by the check's payee authorizing White and Glover to cash the checks. In order to satisfy this requirement, White and Glover presented R.P. with fraudulent powers of attorney, bearing forged notary seals and forged taxpayer signatures, at the time they cashed the checks. The conspirators used the forged

seals of approximately 16 different notaries. White also presented an undated letter to R.P. falsely representing that she was an employee of Solanges Tax Corporation ("Solanges") and that her job description consisted of helping with the returns and helping those who needed their checks cashed because of personal situations. White's letter included a copy of White's Florida driver's license and a copy of a 2009 Form W-2 purportedly from Solanges and a copy of White's 2009 tax return. The 2009 tax return and Form W-2 have a fax stamp dated October 14, 2010, from Maldonado Tax Service and the tax return lists Jennifer Maldonado as the third party designee and Tax Lady 2 as the paid preparer firm. White never worked for Solanges.

In an interview with IRS Criminal Investigations' agents, White admitted to providing the personal identifying information of at least six individuals to Jorge Maldonado. H.W. and E.W. were among the individuals whose personal information White admitted providing. On or about March 22, 2011, White cashed a refund check issued on the 2010 tax return in the name of H.W. (check dated March 10, 2011) in the amount of \$1,420.05, using a fraudulent power of attorney, at Pat's. On or about March 22, 2011, White also cashed at Pat's a refund check issued on the 2010 tax return in the name of E.W. (check dated March 10, 2011) in the amount of \$1,109.05, using a fraudulent power of attorney. Both H.W. and

E.W. admitted to agents that they provided their information to White to have a tax return prepared. However, both H.W. and E.W. stated that the signatures on the checks dated March 10, 2011 and the powers of attorney used to cash those checks were not theirs. Both H.W. and E.W. informed agents that they never received the refunds cashed by White. The 2010 tax returns filed in the name of H.W. and E.W. listed Jennifer Maldonado as the tax preparer and filed by Tax Lady Two with EFIN ending in -969. The 2010 tax returns filed in the name of H.W. and E.W. both falsely represented the amount of federal income tax withheld. H.W. and E.W. never saw or approved any return.

The cashing and deposit of the fraudulently obtained tax refund checks described above caused wire communications to be transmitted in interstate commerce between the Northern District of Florida and locations outside the state of Florida.

**ELEMENTS OF CONSPIRACY TO COMMIT WIRE FRAUD:**

- 1) two or more persons, in some way or manner, agreed to try to accomplish a common and unlawful plan to commit wire fraud, and
- 2) the defendant knew the unlawful purpose of the plan and willfully joined in it.

**ELEMENTS OF AGGRAVATED IDENTITY THEFT:**

- 1) the defendant knowingly transferred, possessed, or used another person's means of identification;
- 2) without lawful authority;
- 3) the defendant knew that the means of identification belonged to an actual person; and
- 4) the defendant transferred, possessed, or used the means of identification during and in relation to Theft of Government Property.

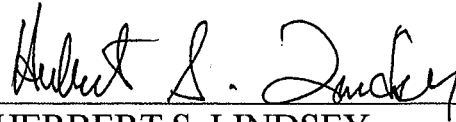
**ELEMENTS OF THEFT OF GOVERNMENT PROPERTY**

- 1) the money or property described in the indictment belonged to the United States;
- 2) the defendant stole, knowingly converted the money or property to her own use or to someone else's use;
- 3) the defendant knowingly and willfully intended to deprive the owner of the use or benefit of the money or property; and

4) the money or property had a value greater than \$1,000.00.

Respectfully Submitted,

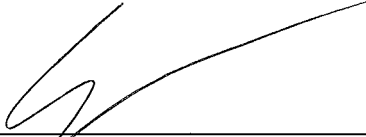
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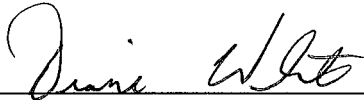
Date



ERIC MILLES  
Counsel for Defendant

2/4/16

Date



DIANE WHITE  
Defendant

2/4/16

Date